

**DECISION**

**THE COMPTROLLER GENERAL  
OF THE UNITED STATES**  
WASHINGTON, D. C. 20548

Cigazarian  
P.M.-II

126132

**FILE:** B-216261

**DATE:** February 4, 1985

**MATTER OF:** Hugo H. Huslig

**DIGEST:**

An employee on temporary duty who used the return portion of a "super saver" airline ticket for his weekend voluntary return travel to his permanent duty station claims that the difference between the regular one-way coach fare and the "super saver" fare should be used in the computation of the maximum allowable reimbursement for his voluntary return travel. He argues that the "super saver" fare applied only to round trips, and if he had not used the return portion, the Government would have had to pay the full coach fare for his travel to the temporary duty point because his other travel was performed by automobile with another employee. The agency properly limited his reimbursement to the per diem which he would have received if he had remained at the temporary duty station. There is no basis to include costs other than those the employee would have incurred had he remained at his temporary duty station.

An employee traveled to his temporary duty station by commercial air carrier at a "super saver" fare which was only available for round-trip travel. After learning that he could return to his permanent duty station as a passenger in another employee's automobile upon the completion of his assignment, the employee used the return portion of the ticket for voluntary return to his permanent duty station over nonworkdays. The employee's use of the return portion of the round-trip "super saver" ticket for his voluntary return travel allowed the Government to be charged only the "super saver" fare for his travel to his temporary duty station. The question presented is whether the amount thus saved by the Government may be included in the computation of the maximum allowable reimbursement for the employee's voluntary return travel.<sup>1/</sup>

---

<sup>1/</sup> The request for an advance decision is presented by Mr. Larry W. Faulkner, Chief, Accounting Section, Internal Revenue Service, Southwest Region.

The employee apparently contends that his use of the return portion of the ticket enabled the Government to save money for his travel to the temporary duty station because the "super saver" fare applied only to round trips. He indicates that if he had not used the return portion for his personal travel, the Government would have been charged the full one-way coach fare for his travel to the temporary duty point. We find that the difference between regular coach fare and the "super saver" fare for one-way travel, \$55.50, may not be included in the determination of the allowable reimbursement for the employee's voluntary return travel on nonworkdays.

#### Background

Mr. Hugo H. Huslig, an employee of the Wichita, Kansas office of the Internal Revenue Service, Department of the Treasury, was assigned to perform temporary duty at Little Rock, Arkansas, during the period from January 24 to February 17, 1983, for the purpose of teaching a course there from February 2 to 17, 1983. Mr. Huslig traveled to Little Rock on Trans World Airlines on a discount "super saver" fare ticket which he had purchased with a Government Travel Request. Mr. Huslig advises that the "super saver" fare was only available for round-trip travel. He states that subsequent to his purchase of the "super saver" ticket he discovered that another employee from the Wichita office would be attending the training classes and that the employee would be traveling by automobile. Mr. Huslig states that based on this information he arranged to return to his permanent duty station for personal reasons on February 4, 1983, for the weekend. He used the return portion of the "super saver" ticket for his travel to Wichita. He then returned to his temporary duty station on February 6, as a passenger in the automobile driven by the other employee in the Wichita office who was attending the classes at Little Rock. Upon completion of the temporary duty assignment Mr. Huslig returned to Wichita on February 17, as a passenger in the other employee's automobile.

Mr. Huslig claims that the maximum allowable reimbursement for his voluntary return travel should include the \$55.50 difference in cost between the regular one-way coach fare between Little Rock and Wichita (\$163) and the cost of one-half of the round-trip "super saver" fare (\$107.50). The apparent basis for his claim is that his return travel

on the return portion of the round-trip "super saver" ticket enabled the Government to receive the benefit of his travel at the "super saver" rate from Wichita to Little Rock. Mr. Huslig's voucher indicates that in addition to his use of the "super saver" ticket, which cost \$107.50 (prorated for one-way travel), he incurred \$4 in airport limousine costs incident to his return travel.

The agency has allowed Mr. Huslig reimbursement for the cost of his voluntary return to his permanent duty station to the extent of the per diem which he would have been allowed if he had remained at his temporary duty station. The agency apparently had authorized Mr. Huslig per diem at the rate of \$49 while at Little Rock. Taking into consideration that he was on leave status for more than half the workday on his date of departure for Wichita, the agency determined that the total per diem which would have been allowable to Mr. Huslig if he had remained at his temporary duty station would have been \$61.25.

#### Discussion

The agency's reimbursement for Mr. Huslig's voluntary return travel is based on section 342.1(2) of Internal Revenue Manual 1763, which provides in part that when a traveler voluntarily returns to his place of residence or post of duty over nonworkdays, reimbursement for transportation expenses and per diem en route is limited to the per diem that would have been allowed had the employee remained at the temporary duty station. This regulation supplements and is not inconsistent with paragraphs 1-7.5c and 1-8.4f of the Federal Travel Regulations (FPMR 101-7) (September 28, 1981) incorp. by ref. at 41 C.F.R. § 101-7.003. Under these paragraphs an employee on temporary duty may voluntarily return on nonworkdays to his official duty station or place of residence from which he commutes to his official duty station and be reimbursed for transportation and per diem not to exceed the per diem or actual subsistence expenses and travel expenses which would have been allowed had the employee remained at his temporary duty station. See Coleman Mishkoff, P-212029, August 13, 1984, and Howard E. Johnson, 59 Comp. Gen. 293 (1980).

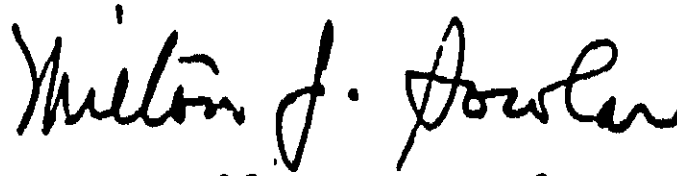
Thus, in order to compute the maximum amount properly reimbursable it is necessary to determine the constructive amount which would have been allowable if the employee had

B-216261

remained at his duty station. Coleman Mishkoff, B-212029, supra. We are not aware of any basis upon which the maximum allowable reimbursement for voluntary return travel under paragraph 1-7.5c of the Federal Travel Regulations may be computed on the basis of expenses other than those the employee would have incurred if he had remained at his temporary duty station. Cf. Thomas D. Salter, B-194166, June 4, 1979. Since Mr. Huslig would not have incurred air transportation expenses on his nonworkdays had he remained at his temporary duty station, there is no basis for including the difference between regular coach fare and the "super saver" fare for one-way travel between Wichita and Little Rock in the computation of the maximum allowable reimbursement for his voluntary return to his permanent duty station.

While Mr. Huslig's use of the "super saver" ticket for his voluntary weekend return travel to Wichita and subsequent return from Little Rock to Wichita at the end of the assignment with another employee at no additional cost to the Government did save the Government some money for his return travel, it does not provide a basis for increasing his reimbursement from the Government for his voluntary travel. In addition we note that he also directly benefited from the use of the "super saver" ticket since it reduced by \$55.50 his personal cost for such travel, the difference between the regular \$163 one-way coach fare and the \$107.50 "super saver" fare prorated for the one-way travel.

Accordingly, payment on the reclaim voucher is not authorized.

*for*   
Comptroller General  
of the United States